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## FINANCE DEPARTMENT

### NOTIFICATION

The 20th October, 2023

**S.R.O. No.733/2023**— In exercise of the powers conferred by sub-section (3) of Section 54 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, do hereby makes the following further amendment in the Notification of the Government of Odisha in the Finance Department No. 19885-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1147 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 309/2017**, namely:—

In the said notification, in opening paragraph , for the words, brackets, letters and figures “specified in sub- item (b) of item 5 of Schedule II of the Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of Completion Certificate, where required, by the Competent Authority or after its first occupation, whichever is earlier”, shall be substituted.

2. This notification shall come into force with effect from the 20th October, 2023.

[No. 29596—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHISH SAHOO

Deputy Secretary to Government